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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)

New Delhi, the 8th April, 1976/Chaitra 19, 1898 (Saka)

The following Act of Parliament received the assent of the President on the 7th April, 1976, and is hereby published for general information:—

THE IRON ORE MINES AND MANGANESE ORE MINES
LABOUR WELFARE CESS ACT, 1976

No. 55 OF 1976

[7th April, 1976]

An Act to provide for the levy and collection of a cess on iron ore and manganese ore for the financing of activities to promote the welfare of persons employed in the iron ore mines and manganese ore mines and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Iron Ore Mines and Manganese Ore Mines Labour Welfare Cess Act, 1976.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different States:

Provided that the Central Government may, by notification in the Official Gazette, apply in the first instance the provisions of this Act, only to iron ore mines, or only to manganese ore mines, in a State with effect from such date as may be specified in the notification, and if that Government is satisfied that it is necessary or expedient so to do, it may extend this Act to all iron ore mines and manganese ore mines in that State with effect from such date as may be specified in the notification published in the Official Gazette.

Short title,
extent and
commence-
ment.

Defini-
tions.

2. (1) In this Act, unless the context otherwise requires,—

(a) "export" means taking out of India to a place outside India;

(b) "Fund" means the Iron Ore Mines and Manganese Ore Mines Labour Welfare Fund formed under section 3 of the Iron Ore Mines and Manganese Ore Mines Labour Welfare Fund Act, 1976;

(c) "prescribed" means prescribed by rules made under this Act.

(2) Words and expressions used but not defined in this Act and defined in the Iron Ore Mines and Manganese Ore Mines Labour Welfare Fund Act, 1976, shall have the meanings respectively assigned to them in that Act.

Levy and
collection
of cess
on iron
ore and
manganese
ore.

3. With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be levied and collected as a cess for the purposes of the Iron Ore Mines and Manganese Ore Mines Labour Welfare Fund Act, 1976—

(i) on all iron ore produced in any mine,—

(a) a duty of customs, where such iron ore is exported; or

(b) a duty of excise, where such iron ore is sold or otherwise disposed of to the occupier of any metallurgical factory, or to any person who in turn sells it to a metallurgical factory, or is used by the owner of the mine in any metallurgical factory,

at such rate not exceeding one rupee per metric tonne of iron ore as the Central Government may, from time to time, fix by notification in the Official Gazette;

(ii) on all manganese ore produced in any mine,—

(a) a duty of customs, where such manganese ore is exported; or

(b) a duty of excise, where such manganese ore is sold or otherwise disposed of to the occupier of any metallurgical factory, or to any person who in turn sells it to a metallurgical factory, or is used by the owner of the mine in any metallurgical factory,

at such rate not exceeding six rupees per metric tonne of manganese ore as the Central Government may, from time to time, fix by notification in the Official Gazette.

Explanation.—Where the owner of any iron ore mine or manganese ore mine is also the occupier of a metallurgical factory, then, for the purposes of sub-clause (b) of clause (i) or sub-clause (b) of clause (ii), all the iron ore or manganese ore, as the case may be, produced in the mine and not sold or otherwise disposed of to the occupier of any other metallurgical factory or to any other person shall be deemed, unless the contrary is proved, to have been used by such owner for his own metallurgical factory.

4. (1) Every duty of customs leviable under this Act on any iron ore or manganese ore shall be payable to the Central Government by the person by whom the iron ore or, as the case may be, manganese ore is exported.

Pay-
ment
of duty
of customs
and duty
of excise.

(2) Every duty of excise leviable under this Act on any iron ore or manganese ore shall be payable—

(a) to the occupier of the metallurgical factory by the person by whom such iron ore or manganese ore is sold or otherwise disposed of to such occupier,

(b) to the Central Government, by the owner of the iron ore mine or manganese ore mine where the iron ore or manganese ore is used by such owner in any metallurgical factory,

within such period as may be prescribed.

3) All amounts referred to in clause (a) of sub-section (2) shall be collected by the occupier of the metallurgical factory in such manner, and paid by him to the Central Government within such period, as may be prescribed.

5. The proceeds of duty of customs and duty of excise levied under section 3 shall be credited to the Consolidated Fund of India.

Crediting
proceeds
of duty
to Conso-
lidated
Fund of
India.

6. Notwithstanding anything contained in this Act, if the Central Government is of opinion that in respect of any metallurgical factory or class of metallurgical factories the levy of the duty of customs or duty of excise on iron ore or manganese ore under this Act is disproportionate to the cost of collection of such duty of customs or duty of excise from such metallurgical factory or class of metallurgical factories, it may, by notification in the Official Gazette and subject to such exceptions and modifications as may be specified in the said notification, exempt such metallurgical factory or class of metallurgical factories from all or any of the provisions of this Act.

Power of
Central
Govern-
ment to
exempt.

7. If any occupier of a factory or any owner of an iron ore mine or a manganese ore mine fails to pay any amount payable by him to the Central Government under section 4 within the period prescribed thereunder, such occupier or owner, as the case may be, shall be liable to pay simple interest at twelve per cent. per annum on the amount to be paid from the date on which such payment is due till such amount is actually paid.

Interest
payable
by occu-
piers of
factories
and
owners
of mines.

8. If any duty of excise payable by the occupier of the metallurgical factory or the owner of the iron ore mine or manganese ore mine to the Central Government under section 4 is not paid to that Government within the period prescribed thereunder, it shall be deemed to be in arrears and the authority prescribed in this behalf may, after such inquiry as it deems fit, impose on the occupier of the metallurgical factory or, as the case may be, on the owner of the iron ore mine or manganese ore mine a penalty not exceeding the amount of duty of excise in arrears:

Penalty
for non-
payment
of duty
of excise
within the
prescribed
period.

Provided that before imposing any such penalty such occupier or such owner, as the case may be, shall be given a reasonable opportunity of being heard and, if after such hearing the said authority is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed under this section.

Recovery
of amounts
due under
the Act.

9. Any amount due under this Act (including the interest or penalty, if any, payable under section 7 or section 8, as the case may be) from any occupier of a metallurgical factory or any owner of an iron ore mine or a manganese ore mine may be recovered by the Central Government in the same manner as an arrear of land revenue.

Penalty for
evasion of
duty of
excise.

10. (1) Whoever wilfully or intentionally evades or attempts to evade the payment of duty of excise payable by him to the Central Government under this Act, shall, on conviction, be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(2) No court shall take cognizance of an offence punishable under this section, save on a complaint made by, or under the authority of, the Central Government.

Offence
by com-
panies.

11. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director”, in relation to a firm, means a partner in the firm.

Protection
of action
taken in
good faith.

12. No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer or other employee of the Central Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

58 of 1961.

13. (1) As from the commencement of this Act, the Iron Ore Mines Labour Welfare Cess Act, 1961, shall stand repealed.

Repeal and saving.

(2) (a) The amount collected as cess, under the Act repealed by sub-section (1), shall be credited to the Consolidated Fund of India.

(b) The Central Government may, after due appropriation made by Parliament by law in this behalf, credit to the Fund an amount not exceeding the proceeds of cess credited under clause (a), after deducting the cost of collection as determined by that Government.

14. (1) The Central Government may, by notification in the Official Gazette, and subject to the condition of previous publication, make rules for carrying out the provisions of this Act.

Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the assessment and collection of the duty of customs or duty of excise levied under section 3;

(b) the making of refunds, remissions and recoveries of the duty of customs or duty of excise levied under section 3;

(c) the period within which the person selling or otherwise disposing of the iron ore or manganese ore to the occupier of the metallurgical factory shall pay the duty of excise to such occupier under sub-section (2) of section 4;

(d) the period within which the owner of the iron ore mine or manganese ore mine shall pay the duty of excise to the Central Government under sub-section (2) of section 4;

(e) the manner in which the occupier of the metallurgical factory shall collect the duty of excise under sub-section (3) of section 4;

(f) the period within which the occupier of the metallurgical factory shall pay to the Central Government the duty of excise collected by him under sub-section (3) of section 4;

(g) the authority which may impose any penalty under section 8;

(h) any other matter which has to be or may be prescribed, or provided for, by rules under this Act.

(3) In making any rule under clause (c) of sub-section (2), the Central Government may direct that a breach thereof shall be punishable with fine which may extend to five hundred rupees.

(4) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the succes-

sive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

K. K. SUNDARAM,
Secy. to the Govt. of India.